

MINUTES OF ROANOKE CITY AUDIT COMMITTEE

August 5, 2002

1. CALL TO ORDER:

The meeting of the Roanoke City Audit Committee was called to order at 11:00 a.m. on Monday, August 5, 2002, with Chair, Linda F. Wyatt, presiding.

- **The roll was called by Mrs. Powers**

Audit Committee

Members Present: Linda F. Wyatt, Chair
Mayor Ralph K. Smith
William H. Carder
Dr. M. Rubert Cutler
Alfred T. Dowe, Jr.

Others Present: Drew Harmon, Municipal Auditor
Darlene L. Burcham, City Manager
Jesse A. Hall, Director of Finance
Rolanda Johnson, Asst. City Manager for Community Development
Evelyn W. Powers, Administrative Assistant

2. INTERNAL AUDIT REPORTS:

A. Parks & Recreation Part-Time Payroll

Mrs. Wyatt ordered that the financial related audit be received and filed. There were no objections to the order. Mrs. Wyatt recognized Mr. Harmon for comments.

Mr. Harmon briefed the Committee on the Parks and Recreation Part-Time Payroll audit report. Mr. Harmon reported that this area has been an area with long standing audit concerns and that the employees have worked hard to strengthen the controls and make the process more manageable and reliable. The City Manager, Darlene Burcham, and the Audit Committee Chair, Linda Wyatt both agreed to send a letter of appreciation to the department of Parks and Recreation commending them on their improvements. There were no further comments or questions.

3. UNFINISHED BUSINESS:

There was no unfinished business to come before the Committee.

4. NEW BUSINESS:

- A. Engagement Letter – Roanoke City Public Schools
- B. School Board May 14, 2002 Audit Committee Minutes
- C. Roanoke City Council Audit Committee Annual Report – June 30, 2002
- D. Municipal Auditing Annual Report – June 30, 2002
- E. Municipal Auditing Annual Audit Plan – June 30, 2003

Mrs. Wyatt asked the Committee for a motion and a second regarding the School Board Engagement Letter. The motion was made by Mr. Carder and seconded by Dr. Cutler to concur with the School Board's approval of the Engagement Letter. The motion was approved unanimously.

Mrs. Wyatt informed the Audit Committee that the School Board minutes were for informational purposes only and that no action was needed from the Committee. There were no comments or questions.

Mrs. Wyatt informed the Audit Committee that the Audit Committee's Annual Report and the Municipal Auditing department's Annual Report would be placed on the Consent Agenda at the August 19, 2002 City Council Meeting. There were no comments or questions.

Mrs. Wyatt ordered that the Municipal Auditing Annual Audit Plan for fiscal year ending June 30, 2003, be received and filed. There were no objections to the order.

Mr. Carder thanked Drew and his staff for a smooth and seamless transition during the retirement of Mr. Bird. Mr. Carder said that he and others on the Audit Committee liked the idea of the "show-up audits", and the proactive approach to auditing. He said that the auditing department was doing an outstanding job.

5. OTHER BUSINESS:

- A. Discussion on format to receive Audit Committee package – CD/paper
- B. Discussion on format to receive information from Auditor – fax/e-mail

Mrs. Wyatt asked the Audit Committee how they would like to receive their Audit Committee packages. She said that we could continue to send a paper package, or the information on a CD like they receive their regular Council package. The Committee agreed to have the Audit Committee information sent to them on a CD.

Mrs. Wyatt asked the Audit Committee how they would like to receive information from the Auditor. The members of the Audit Committee reported the following:

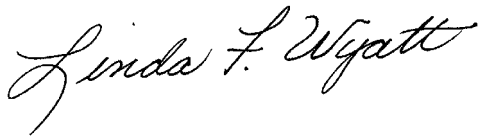
- Mr. Carder – e-mail
- Mrs. Wyatt – fax
- Dr. Cutler – e-mail
- Mr. Dowe – either e-mail or fax
- Mayor Smith – fax at home

Mrs. Wyatt reported for Mr. Bestpitch and Mr. Harris as follows:

- Mr. Harris – fax at home
- Mr. Bestpitch – e-mail

6. ADJOURNMENT:

There being no further business, the meeting was adjourned at 11:35 a.m.

A handwritten signature in cursive script that reads "Linda F. Wyatt".

Linda F. Wyatt, Chair